

gov 03-1241

Personal Exemption 22-22E

VETERANS

Fiscal Year 2004

(July 1, 2003 - June 30, 2004)

The veterans exemption 22-22E provides assistance to veterans who meet the disability and residency requirements listed. Please note that if you are an elderly veteran and have a limited income, you may be eligible for a greater amount of assistance under personal exemption 41C.

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(617) 635-4287

City of Boston Assessing Department

Renewals

If you were granted an exemption last year, the Assessing Department will send you a renewal application. However, it is your responsibility to ensure that a renewal is filed each year.

New Application

If you think you qualify, contact the Taxpayer Referral & Assistance Center (TRAC) Room M5 Mezzanine, City Hall, Boston, MA 02201 at (617) 635-4287. Office hours are Monday - Friday, 9AM - 5 PM. Supporting documentation, including a birth certificate and all other materials that will help the Board of Assessors make a determination, will be requested.

Tax Payment

NOTE: the filing of an application does not mean you can postpone the payment of your tax.

What is a Personal Exemption?

A personal exemption is a release from the obligation to pay all or a portion of the taxes assessed on a parcel of property.

What is the Exemption Amount?

Taxpayers who are eligible for veterans exemption 22* will receive a reduction in their tax liability of between \$250 and \$875, depending on the nature of their disability. In addition, the City of Boston has elected to provide additional relief of up to twice the amount, provided that the additional amount does not:

1. reduce your final tax bill below the amount of tax you owed in the previous year; and
2. reduce the taxable value of your property below 10 percent of the assessed value.

Paraplegic veterans with service-connected disabilities will be exempted from their tax liabilities.

How Do I Apply?

Application must be filed with the Assessing Department, Room 301, City Hall, Boston, MA 02201 within three months of the mailing date of the fourth quarter tax bill for Fiscal Year 2004.

**Massachusetts General Laws, Chapter 59, § 5, Clause 22 - 22E*

Requirements

Review the requirements below to see if you are

- ☐ *Owned and occupied the property as of
- ☐ **Domiciled in Massachusetts 6 months
resident at least five (5) consecutive years
- ☐ Veteran, spouse of a veteran or surviving
a wartime service-connected disability or
Administration contact office, or
Veteran, or a surviving spouse of a veteran
Purple Heart, or
Parent of a veteran who lost their life during
Surviving spouse of a WW1 veteran who
and whose whole estate does not exceed

* Ownership

1. A qualified applicant must possess a sufficient
requirement, the person's interest must be
joint owner or as tenant in common.
2. The holder of life estate satisfies the ownership
3. If the domicile is held in a trust, a person can:
 - a) Is a trustee or co-trustee of that trust
 - b) Possesses a sufficient beneficial interest

** Domicile

The veteran must occupy the property as his or her

A COPY OF THE TRUST AND SCHEDULE OF BENEFITS

[REDACTED]

e for Fiscal Year 2004. Check those that apply.

of the tax year.

r to entering the service, or Massachusetts
r dishcharge prior to the filing for exemption.

se of a veteran who remains unmarried, with
ast 10 percent, as certified by the Veterans

o remains unmarried, who was awarded the

vertime, or

d in Massachusetts for the past five years
000.

wnership interest in the domicile. To satisfy this ownership
t least \$2000. The person may own this interest solely, as a

uirement.

atisfy the ownership interest if he/she:

n the domicile through that trust

cile on July 1 on the tax year.

IS NECESSARY TO PROCESS THE APPLICATION



If you have questions about:

- Personal exemptions
- Residential exemption;
- Real estate property tax;
- Personal property tax;
- Motor vehicle excise;
- Ward and parcel number;
- Changes of ownership;
- Duplicate tax bills;
- Property tax abatements;
- Current year tax bill payments
- Other tax-related questions.

CALL: the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287.

E-mail: trac@ci.boston.ma.us

LOG-ON to: www.cityofboston.gov/trac
for information about the Veterans exemption and other personal exemptions.